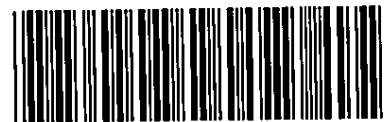


COMPANY REGISTRATION NUMBER 6012485

DESCARTES SOLUTIONS LTD
ABBREVIATED ACCOUNTS
31 DECEMBER 2008

GATLEY READ
Chartered Accountants
Prince of Wales House
18/19 Salmon Fields Business Village
Salmon Fields
Royton
Oldham
OL2 6HT

THURSDAY



PC1 *P44KKDCQ* 17/09/2009 945
COMPANIES HOUSE

DESCARTES SOLUTIONS LTD
ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2008

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DESCARTES SOLUTIONS LTD

ABBREVIATED BALANCE SHEET

31 DECEMBER 2008

	Note	2008 £	2007 £
CURRENT ASSETS			
Debtors		3,889	1,834
CREDITORS: Amounts falling due within one year		<u>7,066</u>	<u>4,137</u>
NET CURRENT LIABILITIES		(3,177)	(2,303)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(3,177)</u>	<u>(2,303)</u>
CAPITAL AND RESERVES			
Called-up equity share capital	2	100	100
Profit and loss account		(3,277)	(2,403)
DEFICIT		<u>(3,177)</u>	<u>(2,303)</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors and authorised for issue on 3 September 2009, and are signed on their behalf by:

MR N McCLOUD



The notes on page 2 form part of these abbreviated accounts.

DESCARTES SOLUTIONS LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2008

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. SHARE CAPITAL

Authorised share capital:

	2008	2007
	£	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2008		2007
	No	£	No
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>
			<u>100</u>